



2022–2023
Annual General Meeting of Council
April 6th, 2022

Municipal Operating Budget

▶ 2022/23 Operating Revenue

- Residential/Resource and Commercial property tax rates will remain the same and be set at \$0.95 per \$100 of assessment for Residential/Resource assessment and \$2.26 per \$100 of assessment for Commercial assessment.
 - These rates will generate \$2,219,730 of tax revenue and will result in a balanced operating budget for the 2022/2023 fiscal year.
- Solid waste charge per residential account with dwelling and commercial account with a structure will remain the same at \$99.82
- Street Light Area Rate will remain the same at \$71.85 per account
- Sherbrooke Sewer Area Rate to remain the at \$215 per unit
- Fire Tax Levies are determined by individual volunteer fire departments at their annual meetings.
- All area rates will generate an estimated revenue of \$508,194 for the 2022/2023 fiscal year.

Municipal Operating Budget

▶ 2022/2023 Operating Revenue Con't

- Grants in lieu of taxes revenue is estimated to generate \$183,888; grants include Federal, Provincial, Bell Aliant, NSPI, and CBC.
- Deed transfer tax revenue estimated at \$120,000
- Acreage revenue estimated at \$52,643
- Provincial capacity grant \$175,432
 - Formally known as the equalization grant
- HST offset grant \$11,000
- Revenue from own sources \$191,937
 - Including Recreation/Community Development revenue, Recplex revenue, interest on taxes and investments, permits, fine revenue and tipping fees.

Total estimated revenue for 2022/23 operating budget is \$3,462,824

Municipal Operating Budget

2022/23 Operating Expenditures

- General Government Services \$742,250
 - Includes Warden & Councillor honorariums, municipal administration, office/computer, building and janitorial expenses, low-income tax exemptions, municipal insurance, audit and legal expenses, and PVSC services
- Protective Services \$874,783
 - Includes grants to fire departments, EMO, corrections and RCMP mandated funding, and building inspection/animal control services
- Transportation Services \$94,000
 - J-class Roads provincial maintenance expense and street lighting expense paid to NSP
- Environmental Health \$671,488
 - Includes Sherbrooke Sewer Utility expenses (salaries, chemicals, power, maintenance) and Municipal Transfer Station (salaries, garbage/recyclable contract with ESC, tipping fees, C&D disposal, general maintenance)

Municipal Operating Budget

2022/23 Operating Expenditures Con't

- Environmental Development Services \$78,200
 - Includes planning, land use and subdivision services, Economic Development Officer salary, economic development projects, and small business events
 - Recreation & Cultural Services \$381,103
 - Includes St.Mary's Recplex salaries, power, insurance and general maintenance, Recreation/Community Development programming, salaries, monthly municipal newsletter, tourism initiatives, Sherbrooke Library expenses, grants to organizations and community hall tax exemptions
 - Mandated Education expense payable to the Strait Regional Center for Education estimated at \$606,000
 - Public Health Services representing the deficit for local Housing Authority of \$15,000
- ▶ Total estimated expenditures for 2022/23 \$3,462,824

Sherbrooke Water Utility Operating Budget

- Revenue has been estimated and budgeted based on the water rate study and approved rates – estimated revenue for 2022/2023 at \$153,200
- Expenditures main components of expenditures are;
 - Chemicals & freight
 - Power
 - Depreciation
 - Water testing
 - Maintenance
 - Debt repayment
 - Administration

Capital Budgets

▶ Gas Tax Reserve Fund

- Project scheduled for 2022/2023 include (net of grants/funding):
 - Admin building debt repayment of \$130,481
 - Sherbrooke Sidewalk Project \$50,000
 - SCADA Water System Upgrade \$10,000
 - Projected balance at year end March 31, 2023 of \$92,748

▶ Capital Reserve Fund

- Projects scheduled for 2022/23 include (net of grants/funding):
 - Recplex Lighting Upgrade \$14,000
 - Phase 3 Streetscapes Project \$65,000
 - Dry Hydrant for Fire Services \$8,000
 - Main Street Storm Sewer Drainage \$50,000
 - Electric Vehicle Charging Stations \$20,000
 - Sonora Rd Sewer Pump at Lift Station \$6,000
 - J Class Roads \$55,000 – Main Street (additional funds may be required at a later date as estimates have not been received for Cameron Rd, Bennett's Loop or Restoration Drive)
 - Projected balance at year end March 31, 2023 of \$418,239

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Statement of Operations - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022 & 2021

Actuals as of March 28/22

	2021	2022	2022	2022	2023
	Actual	Budget	Actual	YE Projection	Budget
Revenue (Schedule A)					
Taxes	2,000,609	1,965,011	2,114,643	2,112,643	2,095,016
Grants in lieu of taxes	161,269	158,765	161,515	161,507	162,265
Revenue from own sources	144,773	150,009	171,856	178,199	165,637
Unconditional transfers from other	255,087	189,385	320,815	359,673	189,702
Conditional transfers from other gc	37,157	26,300	25,000	26,300	26,300
Other transfers	160,223				
	2,759,118	2,489,470	2,793,829	2,838,321	2,638,920
Expenditures (Schedule B)					
General government services	771,129	732,622	702,886	733,916	742,250
Protective services	575,560	598,061	597,643	605,518	671,879
Transportation services	94,805	94,000	91,383	94,883	94,000
Environmental health services	637,598	615,620	632,351	678,090	671,488
Environmental development servic	94,625	97,700	74,770	104,660	78,200
Recreation and cultural services	268,674	351,467	379,006	439,685	381,103
Financing and transfers	130,344				0
	2,572,734	2,489,470	2,478,039	2,656,752	2,638,919
DEFICIENCY OF REVENUE OVER EXPENDITURES	\$ 186,384	0	\$ 315,790	\$ 181,569	\$ 0
Transfer to Capital Reserve	(181,384)	-		(176,569)	
ACCUMULATED SURPLUS,	\$ 1,731,190	\$ 1,736,189	\$ 1,736,189	\$ 1,736,189	
ACCUMULATED SURPLUS, YE	\$ 1,736,189	\$ 1,736,189	\$ 2,051,979	\$ 1,741,189	\$ 0

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

As of March 28/22

	2022	2022	2022	2023
	Budget	Actual	YE Projection	Budget
Taxes				
Assessable Property				
Residential	1,320,220	1,315,767	1,315,767	1,399,794
Commerical				
Based on taxable assessments	573,317	570,497	570,497	575,590
Resource				
Taxable assessments	221,861	219,844	219,844	244,346
Forest property Tax less than 50,000	13,809	13,844	13,844	13,839
Forest property Tax more than 50,000	28,687	28,687	28,687	28,687
Area Rates				
Street Lighting	66,500	66,917	66,917	66,318
Sherbrooke Sewer	82,969	84,523	84,523	83,664
Solid Waste	200,319	199,307	199,307	199,308
Assessment Act, farm property acreage	10,175	10,117	10,117	10,117
Business Property				
Based on Revenue - Aliant	19,044	18,353	18,353	18,353
Other				
Deed Transfer Tax	75,000	223,811	233,811	120,000
Fire Protection Levy	158,904	156,688	156,688	158,904
Transfer of Fire Protection Levy	(158,904)	(156,688)	(156,688)	(158,904)
	\$ 2,611,901	\$ 2,751,667	\$ 2,761,667	\$ 2,760,016
Expenditures as a reduction of tax revenue				
Appropriations to Regional School Board	(591,414)	(594,577)	(594,577)	(606,000)
Transfer to correctional services	(43,476)	(42,447)	(42,447)	(44,000)
Deficit Regional Housing Authority	(12,000)	-	(12,000)	(15,000)
	\$ 1,965,011	\$ 2,114,643	\$ 2,112,643	\$ 2,095,016
Grants in lieu of taxes				
Federal government	17,500	18,173	18,173	18,500
Provincial property	140,500	142,569	142,569	143,000
CBC	765	773	765	765
	\$ 158,765	\$ 161,515	\$ 161,507	\$ 162,265

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule A - Detail of Revenue - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

As of March 28/22

	2022	2022	2022	2023
	Budget	Actual	YE Projection	Budget
Revenue from own sources				
Licences and permits	4,200	4,267	4,268	4,200
Fines	5,709	8,102	8,352	5,800
Vol Fire Dept Workers Comp	4,800	6,147	6,147	4,800
Interest on taxes	60,000	63,513	63,513	60,000
Interest on investments	5,000	5,647	6,247	6,000
St. Mary's Fitness Center	-	-	-	-
Recreation/Community Grants	13,400	32,431	32,431	24,487
St. Mary's Recplex	37,900	19,400	24,715	37,350
Miscellaneous	5,000	10,165	10,165	5,000
Scrap Metal /Tipping Fees	14,000	22,184	22,361	18,000
	\$ 150,009	\$ 171,856	\$ 178,199	\$ 165,637
Unconditional Transfers				
Provincial government				
Equalization grant	175,432	307,004	345,862	175,432
HST offset program	10,600	10,541	10,541	11,000
Nova Scotia Power Corp	3,353	3,270	3,270	3,270
Divert NS				
Province of NS - I&I Study	-	-	-	-
	\$ 189,385	\$ 320,815	\$ 359,673	\$ 189,702
Conditional transfers from other governments				
Provincial government				
Civic Addressing	1,300	-	1,300	1,300
MPAL	25,000	25,000	25,000	25,000
Community Works Grant	-	-	-	-
	\$ 26,300	\$ 25,000	\$ 26,300	\$ 26,300

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2023 with comparative figures for 2022

As of March 28/22

	2022	2022	2022	2023
	Budget	Actual	YE Projection	Budget
General Government Services				
Legislative				
Warden remuneration	21,342	21,342	21,342	21,877
Warden expenses	3,500	2,131	2,500	4,500
Council remuneration	84,186	84,186	84,186	86,292
Council expenses	14,000	3,667	4,168	15,600
Other council expense	3,000	1,766	1,916	3,000
Municipal Election	-	-	-	-
General Administrative				
Administration and employee benefits	180,302	167,422	167,422	169,557
Financial management	134,639	136,385	136,385	137,834
Audit fees	14,500	-	14,500	14,500
Property valuation services	92,653	92,653	92,653	92,090
Low income rebates	5,000	4,400	4,400	5,000
General insurance	42,500	38,400	38,400	45,000
Solicitor expense	20,000	35,989	40,000	30,000
Computer/office expense	42,000	45,032	53,532	46,000
Building utilities and janitorial	46,000	44,959	47,459	47,000
Common services	14,000	12,752	13,252	14,000
Other general government services				
Valuation allowances	15,000	11,801	11,801	10,000
Debenture interest				
	\$ 732,622	\$ 702,886	\$ 733,916	\$ 742,250
Protective Services				
Police protection				
RCMP policing	493,911	513,390	513,390	570,068
Law enforcement and corrections				
Public prosecutions	3,400	2,250	3,825	3,400
DNA testing	1,750	1,719	1,719	1,800
Fire protection				
Worker's compensation insurance	4,800	6,147	6,147	4,800
Fire department grants	52,000	47,614	47,614	52,000
Special capital - fire department				
EMO	10,000	8,091	8,391	12,311
Other - property inspection and animal cont	32,200	18,432	24,432	27,500
	\$ 598,061	\$ 597,643	\$ 605,518	\$ 671,879

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

Actuals as of March 28/22

	2022	2022	2022	2023
	Budget	Actual	YE Projection	Budget
Transportation services				
Road transport	27,500	27,689	27,689	27,500
Street lighting	66,500	63,694	67,194	66,500
Major repairs				
	\$ 94,000	\$ 91,383	\$ 94,883	\$ 94,000
Environment health services				
Public Works & Sewer				
Sewer maintenance	53,501	50,636	54,450	54,176
Public Works Maintenance	-	32,834	45,000	25,000
Public Works Salaries/Benefit	109,344	125,139	127,139	110,882
Solid Waste				
Transfer station & collection	425,900	397,106	424,626	453,265
Transfer station salaries	26,875	26,635	26,875	28,165
Tr to Water Utility Covid				
	\$ 615,620	\$ 632,351	\$ 678,090	\$ 671,488

MUNICIPALITY OF THE DISTRICT OF ST. MARY'S

Schedule B - Detail of Expenditures - Operating Fund

Year ending March 31st, 2023, with comparative figures for 2022

Actuals as of March 4/22

	2022	2022	2022	2023
	Budget	Actual	YE Projection	Budget
Environmental development services				
Planning and subdivision	10,000	3,705	9,205	7,500
Economic development and tourism	87,700	71,065	95,455	70,700
	\$ 97,700	74,770	104,660	78,200
Recreation and cultural				
Dept of Community Develop & Recreation	160,067	162,198	204,520	183,002
St. Mary's Recplex	78,400	109,693	118,728	84,500
St. Mary's Fitness Center	-	-	677	3,500
Grants to organization (Policy/funding request)	35,000	46,601	48,301	35,000
Community Hall tax exemptions	37,000	31,646	34,246	33,500
Port Bickerton Lighthouse	4,000	4,000	4,000	4,000
Sherbrooke Library	20,073	9,251	12,286	18,801
Eastern Counties Regional Library	16,927	15,617	16,927	18,800
	\$ 351,467	379,006	439,685	381,103

Municipality of St. Mary's - Capital and Gas Tax Projects

Opening Balance Est. > + Rev 22/23 657,636 293,242

Project	Capital	Gas Tax	Grants	Project Total	22/23	23/24	24/25	25/26
1. I&I Recommendations				-		50,000	50,000	50,000
2. Recplex Lighting Upgrade	14,000		8,113	22,113	22,113			
3. Phase 3 StreetScape - 16 Main Parking Lot/Lib	65,000		25,000	90,000	90,000			
4. Dry Hydrant - Fishermans Hirb/PB	8,000			8,000	8,000			
5. Dry Hydrant - Sherbrooke						8,000		
6. Recplex Solar				-		110,000		
7. Sherbrooke Sidewalk		50,000	133,000	183,000	183,000			
8. J Class Roads - Main Street	55,000		55,000	110,000	110,000			
9. Main Street Storm Sewer Drainage	50,000		50,000	100,000	100,000			
10. J Class Road - Cameron Rd								
11. J Class Road - Bennetts Loop								
12. J Class Road - Restoration Drive								
13. Admin Bldg Payment - MFC Loan		130,481		130,481	130,481	129,000	-	-
14. EV Charging Station - Sherbrooke	6,500		6,500	13,000	13,000			
15. EV Charging Station - Port Bickerton	6,500		6,500	13,000	13,000			
16. Scada System Upgrade		10,000		10,000	10,000			
17. Sewer Pump - Sonora Rd/4th Street	6,000	-		6,000	6,000			
18. Monitoring Well at Transfer Station	10,000			10,000	10,000			
19. Port Bickerton Lighthouse Road						20,000		
Total	221,000	190,481	284,113	695,594	695,594	317,000	50,000	50,000

Ending Balance 436,636 102,761

Future Fiscal year budget	
Current Fiscal year budget	

RESOLUTION

For Adopting Estimates & Striking Tax Rate

Municipality of the District of St. Mary's – For the Year April 1, 2022, to March 31, 2023

RESOLVED That pursuant to Section 72 and 73 of the Municipal Government Act, the Municipal Council of the Municipality of the District of St. Mary's estimates the sums of **\$ 2,219,730** are required for the lawful purposes of the said Municipality for the year ending March 31, 2023, after crediting the probable revenue from all sources other than taxes for said year which may not be collectable and collected.

FURTHER RESOLVED that Council hereby authorizes the levying and collection of a rate of **\$2.26** on each one-hundred dollar of the assessed value of the property assessed in the Assessment Roll, which shall be the Commercial Rate, and which rate the said Council deems sufficient to raise the sums required to defray the expenditure of the said Municipality for the said year and any deficit from the preceding year.

FURTHER RESOLVED that Council hereby authorizes the levying and collection of a rate of **\$0.95** on each one-hundred dollar of assessed value of residential property assessed in the Residential Rate Roll, said rate having been calculated after applying the commercial rate to the residential property assessed to obtain the amount to be raised from Residential Property Taxation.

The *Commercial* and *Residential* rate so determined that Council deems sufficient to raise the amounts necessary for the lawful purposes of the said Municipality for the twelve-month year ending March 31, 2023.

FURTHER RESOLVED that said Council hereby requires payment of said rates to be made to the Treasurer of the said Municipality on or before the 31st day of July 2022.

FURTHER RESOLVED that said Council imposes an additional percentage of fourteen percent per annum on all rates and taxes remaining unpaid after the 31st day of July 2022.

FURTHER RESOLVED that the Council hereby fixes the 31st day of July 2022 as the day after which the Treasurer may proceed to issue warrants for the collection of all rates and taxes.

Approved by St. Mary's Municipal Council on this 6th Day of April 2022.

REMUNERATION

FOR WARDEN & COUNCILLORS

Municipality of the District of St. Mary - For the Year April 1, 2022 - March 31, 2023

RESOLVED by the Municipal Council of the Municipality of the District of St. Mary's, in the County of Guysborough, that the Policy Remuneration entitled to **Warden & Councillors** be as follows:

- i. The Warden of the Municipality shall receive an amount of \$ 8,503 Per annum as remuneration of his/her services as Warden and the Deputy Warden shall receive an amount of \$6,076 per annum for his/her services as Deputy Warden.
- ii. Every member of the Municipal Council shall receive an amount of \$13,369 Per annum as remuneration for his/her service as Councillor, such remuneration shall also be paid to the Warden and Deputy Warden as a Councillor pursuant to Section 1 of this Policy.
- iii. The Warden, Deputy Warden and Councillors shall in addition to such remuneration be paid a daily meal fee of dollars \$55.00 (*\$15.00 breakfast, \$20.00 dinner, \$20.00 supper*). **Federal Floating Rate** to and from meetings, conferences, workshops, etc.
- iv. Municipal representatives appointed by Council to outside agencies, organizations, commissions shall be paid in accordance to Section 3 and 4 of this Policy.
- v. The Warden, Deputy Warden and Councillors are paid 12 times per year.

Approved by the St. Mary's Municipal Council on this 6th Day of April 2022.